

LEGISLATURE OF THE STATE OF IDAHO
Sixty-first Legislature Second Regular Session - 2012

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 653

BY REVENUE AND TAXATION COMMITTEE

AN ACT

RELATING TO THE STATE TAX COMMISSION; AMENDING SECTION 63-217, IDAHO CODE, TO PROVIDE THAT IF THE DATE FOR FILING ANY REPORT, CLAIM, TAX RETURN, STATEMENT OR OTHER DOCUMENT OR MAKING ANY SUCH PAYMENT FALLS UPON A SATURDAY, A SUNDAY, A LEGAL HOLIDAY OR, IN MATTERS ARISING UNDER THE STATE INCOME TAX LAW, A HOLIDAY RECOGNIZED BY THE INTERNAL REVENUE SERVICE, SUCH ACTS SHALL BE CONSIDERED TIMELY IF PERFORMED ON THE NEXT BUSINESS DAY; AND DECLARING AN EMERGENCY.

Be It Enacted by the Legislature of the State of Idaho:

SECTION 1. That Section 63-217, Idaho Code, be, and the same is hereby amended to read as follows:

63-217. FILING OF MATERIAL BY MAIL OR PRIVATE DELIVERY SERVICES. (1) Any report, claim, return, statement or other document or payment dealing in any way or in any manner whatsoever with taxation which is required or authorized to be filed or made to the state of Idaho, or to any political subdivision thereof, which is:

(a) Transmitted through the United States mail, shall be deemed filed or made and received by the state or political subdivision on the date shown by the post office cancellation mark stamped upon the envelope or other appropriate wrapper containing it. For purposes of this title, a postage meter cancellation shall not be deemed a post office cancellation mark.

(b) Mailed but not received by the state or political subdivision or where received and the cancellation mark is illegible, erroneous or omitted, shall be deemed filed or made and received on the date it was mailed if the sender establishes by competent evidence that the report, claim, tax return, statement or other document or payment was deposited in the United States mail on or before the date for filing or paying; and in cases of such nonreceipt of any such report, claim, tax return, statement or other document or payment required by law to be filed or made, the sender files with the state or political subdivision a duplicate within fifteen (15) days after written notification is given to the sender by the state or political subdivision of its nonreceipt of such report, claim, tax return, statement, or other document or payment.

(2) If any such report, claim, tax return, statement or other document or payment is sent by United States mail and either registered or certified, a record authenticated by the United States post office of such registration or certification shall be considered competent evidence that the report, claim, tax return, statement or other document or payment was delivered to the state officer or state agency or officer or agency of the political subdivision to which addressed, and the date of registration or certification shall be deemed the postmarked date.

1 (3) Any reference in this section to the United States mail shall be
2 treated as including a reference to any delivery service designated by the
3 secretary of the United States department of treasury under section 7502 of
4 the Internal Revenue Code. Any reference in this section to a postmark by the
5 United States postal service shall be treated as including a reference to any
6 date recorded or marked as described in section 7502 of the Internal Revenue
7 Code by any designated delivery service.

8 (4) If the date for filing any such report, claim, tax return, statement
9 or other document or making any such payment falls upon a Saturday, a Sunday
10 ~~or~~, a legal holiday or, in matters arising under chapter 30, title 63, Idaho
11 Code, a holiday recognized by the internal revenue service, such acts shall
12 be considered timely if performed on the next business day.

13 SECTION 2. An emergency existing therefor, which emergency is hereby
14 declared to exist, this act shall be in full force and effect on and after its
15 passage and approval.